



Dkt. 2271/72669

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application of: Yutaka SATO

Serial No.: 10/501,664

Date Filed: July 15, 2004

For: IMAGE PROCESSING APPARATUS AND IMAGE PROCESSING METHOD

Conf. No.: 2296

Class-Subclass: 382-234000

Issue Fee Due Date: June 24, 2008

Mail Stop Issue Fee
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

**APPLICANT'S COMMENTS ON
EXAMINER'S STATEMENT OF REASONS FOR ALLOWANCE**

Sir:

Applicant appreciates the Examiner's Statement of the Reasons for Allowance attached to the Notice of Allowability dated March 24, 2008 and submits that the allowed claims recite subject matter which further supports patentability for reasons in addition to those identified in the Reasons for Allowance.

Respectfully submitted,

PAUL TENG, Reg. No. 40,837
Attorney for Applicant
Cooper & Dunham LLP
1185 Avenue of the Americas
New York, N.Y. 10036
Tel.: (212) 278-0400

I hereby certify that this correspondence is being deposited this date with the U.S. Postal Service with sufficient postage as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

Paul Teng
Reg. No. 40,837

June 19, 2008
Date